



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you
Are hereby notified of your assessment for the current year **2013** as finalized by the
Real Property Tax Appeals Commission for the property described. If YOU
WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION
BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1012

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	13,090	Land	13,090
Building	-0-	Building	-0-
Total	\$ 13,090	Total	\$ 13,090

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

Square: 5877 Lot: 1012

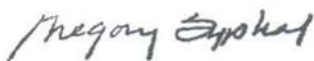
Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES



Hillary Lovick, Esq.



Gregory Syphax



Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



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Legal Description of Property

Square: 5877 Lot: 1013

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	13,090	Land	13,090
Building	-0-	Building	-0-
Total	\$ 13,090	Total	\$ 13,090

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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Square: 5877 Lot: 1013

Property Address: Elvans Road SE

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Legal Description of Property

Square: 5877 Lot: 1014

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	19,610	Land	19,610
Building	-0-	Building	-0-
Total	\$ 19,610	Total	\$ 19,610

Rationale:

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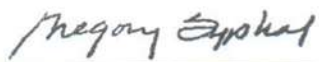
Square: 5877 Lot: 1014

Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1015

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	14,760	Land	14,760
Building	-0-	Building	-0-
Total	\$ 14,760	Total	\$ 14,760

Rationale:

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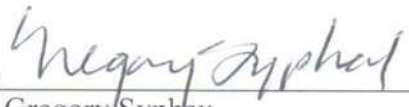
Square: 5877 Lot: 1015

Property Address: Elvans Road SE

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Legal Description of Property

Square: 5877 Lot: 1016

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT

FINAL ASSESSMENT

Land	11,100	Land	11,100
Building	-0-	Building	-0-
Total	\$ 11,100	Total	\$ 11,100

Rationale:

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Square: 5877 Lot: 1016

Property Address: Elvans Road SE

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1017

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	11,200	Land	11,200
Building	-0-	Building	-0-
Total	\$ 11,200	Total	\$ 11,200

Rationale:

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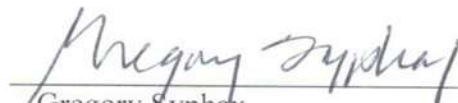
Square: 5877 Lot: 1017

Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Legal Description of Property

Square: 5877 Lot: 1018

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	11,190	Land	11,190
Building	-0-	Building	-0-
Total	\$ 11,190	Total	\$ 11,190

Rationale:

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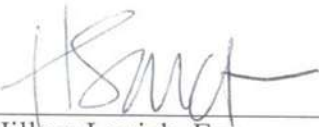
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Legal Description of Property

Square: 5877 Lot: 1019

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	14,980	Land	14,980
Building	-0-	Building	-0-
Total	\$ 14,980	Total	\$ 14,980

Rationale:

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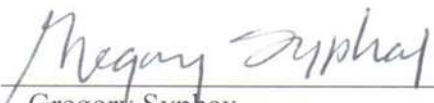
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Legal Description of Property

Square: 5877 Lot: 1020

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	14,980	Land	14,980
Building	-0-	Building	-0-
Total	\$ 14,980	Total	\$ 14,980

Rationale:

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Legal Description of Property

Square: 5877 Lot: 1021

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	12,460	Land	12,460
Building	-0-	Building	-0-
Total	\$ 12,460	Total	\$ 12,460

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.


Square: 5877 Lot: 1021

Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES


Hillary Lovick, Esq.


Gregory Syphax


Karla Christensen

FURTHER APPEAL PROCEDURES

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BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1022

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	18,800	Land	18,800
Building	-0-	Building	-0-
Total	\$ 18,800	Total	\$ 18,800

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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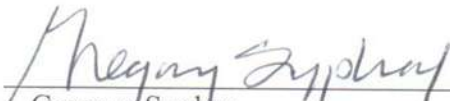
Square: 5877 Lot: 1022

Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1023

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	15,570	Land	15,570
Building	-0-	Building	-0-
Total	\$ 15,570	Total	\$ 15,570

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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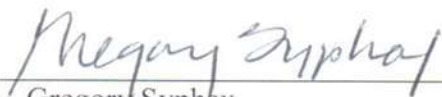
Square: 5877 Lot: 1023

Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1024

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	9,240	Land	9,240
Building	-0-	Building	-0-
Total	\$ 9,240	Total	\$ 9,240

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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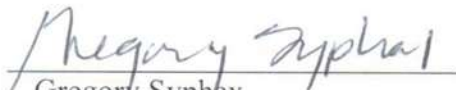
Square: 5877 Lot: 1024

Property Address: Elvans Road SE

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1025

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	10,570	Land	10,570
Building	-0-	Building	-0-
Total	\$ 10,570	Total	\$ 10,570

Rationale:

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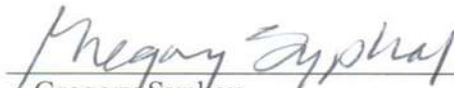
Square: 5877 Lot: 1025

Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1026

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	9,240	Land	9,240
Building	-0-	Building	-0-
Total	\$ 9,240	Total	\$ 9,240

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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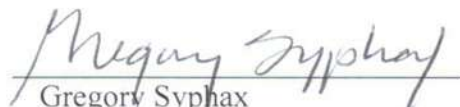
Square: 5877 Lot: 1026

Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1027

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	9,240	Land	9,240
Building	-0-	Building	-0-
Total	\$ 9,240	Total	\$ 9,240

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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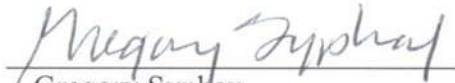
Square: 5877 Lot: 1027

Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1028

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	9,240	Land	9,240
Building	-0-	Building	-0-
Total	\$ 9,240	Total	\$ 9,240

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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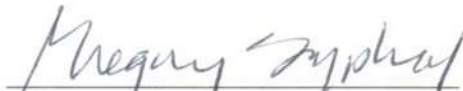
Square: 5877 Lot: 1028

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1029

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	10,570	Land	10,570
Building	-0-	Building	-0-
Total	\$ 10,570	Total	\$ 10,570

Rationale:

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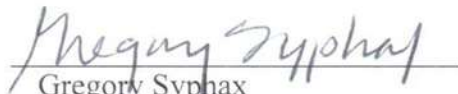
Square: 5877 Lot: 1029

Property Address: Elvans Road SE

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1030

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	13,870	Land	13,870
Building	-0-	Building	-0-
Total	\$ 13,870	Total	\$ 13,870

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

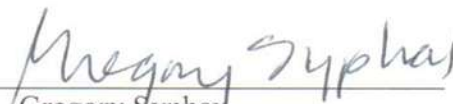
Square: 5877 Lot: 1030

Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES


Hillary Lovick, Esq.


Gregory Syphax


Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1031

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	14,560	Land	14,560
Building	-0-	Building	-0-
Total	\$ 14,560	Total	\$ 14,560

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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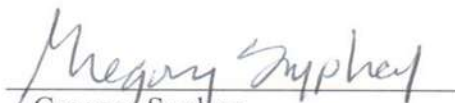
Square: 5877 Lot: 1031

Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1032

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	9,700	Land	9,700
Building	-0-	Building	-0-
Total	\$ 9,700	Total	\$ 9,700

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.


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Square: 5877 Lot: 1032

Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1033

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	11,090	Land	11,090
Building	-0-	Building	-0-
Total	\$ 11,090	Total	\$ 11,090

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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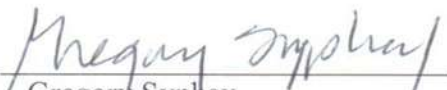
Square: 5877 Lot: 1033

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1034

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	14,520	Land	14,520
Building	-0-	Building	-0-
Total	\$ 14,520	Total	\$ 14,520

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.


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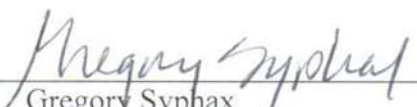
Square: 5877 Lot: 1034

Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1035

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	21,450	Land	21,450
Building	-0-	Building	-0-
Total	\$ 21,450	Total	\$ 21,450

Rationale:

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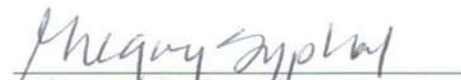
Square: 5877 Lot: 1035

Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1036

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	12,140	Land	12,140
Building	-0-	Building	-0-
Total	\$ 12,140	Total	\$ 12,140

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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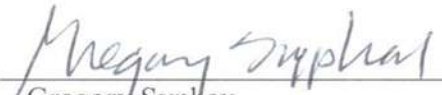
Square: 5877 Lot: 1036

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1037

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	9,440	Land	9,440
Building	-0-	Building	-0-
Total	\$ 9,440	Total	\$ 9,440

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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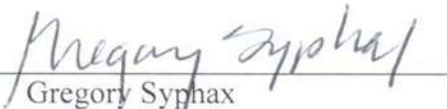
Square: 5877 Lot: 1037

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1038

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	10,790	Land	10,790
Building	-0-	Building	-0-
Total	\$ 10,790	Total	\$ 10,790

Rationale:

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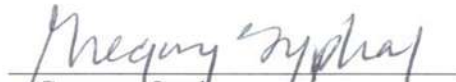
Square: 5877 Lot: 1038

Property Address: Elvans Road SE

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1039

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	12,810	Land	12,810
Building	-0-	Building	-0-
Total	\$ 12,810	Total	\$ 12,810

Rationale:

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The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

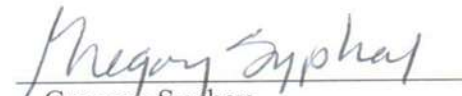
Square: 5877 Lot: 1039

Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

COMMISSIONER SIGNATURES


Hillary Lovick, Esq.


Gregory Syphax


Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

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Are hereby notified of your assessment for the current year **2013** as finalized by the
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WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION
BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1040

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	13,380	Land	13,380
Building	-0-	Building	-0-
Total	\$ 13,380	Total	\$ 13,380

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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Square: 5877 Lot: 1040

Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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BELOW

Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1041

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	10,190	Land	10,190
Building	-0-	Building	-0-
Total	\$ 10,190	Total	\$ 10,190

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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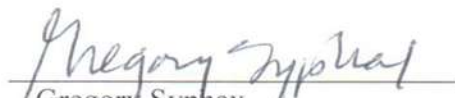
Square: 5877 Lot: 1041

Property Address: Elvans Road SE

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1042

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	10,190	Land	10,190
Building	-0-	Building	-0-
Total	\$ 10,190	Total	\$ 10,190

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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Square: 5877 Lot: 1042

Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1043

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	8,920	Land	8,920
Building	-0-	Building	-0-
Total	\$ 8,920	Total	\$ 8,920

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.


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Square: 5877 Lot: 1043

Property Address: Elvans Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Date: December 27, 2012

Legal Description of Property

Square: 5877 Lot: 1044

Property Address: Elvans Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	10,190	Land	10,190
Building	-0-	Building	-0-
Total	\$ 10,190	Total	\$ 10,190

Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

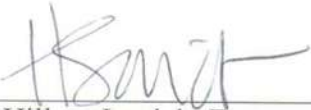
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Square: 5877 Lot: 1044

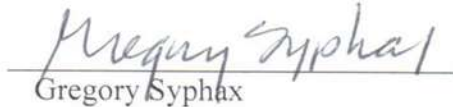
Property Address: Elvans Road SE

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